

# Senate Study Bill 1188

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON QUIRMBACH)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to publication of property assessment  
2 equalization orders.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1848SC 83  
5 md/sc/14

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1 1 Section 1. Section 441.49, unnumbered paragraph 3, Code  
1 2 2009, is amended to read as follows:  
1 3 On or before October 15 the county auditor shall cause to  
1 4 be published in official newspapers of general circulation the  
1 5 final equalization order. The publication shall include, in  
1 6 type larger than the remainder of the publication, the  
1 7 following ~~statement~~ statements:  
1 8 1. "Assessed values are equalized by the department of  
1 9 revenue every two years. Local taxing authorities determine  
1 10 the final tax levies and may reduce property tax rates to  
1 11 compensate for any increase in valuation due to equalization."  
1 12 2. "An affected property owner or taxpayer may protest the  
1 13 application of this equalization order by filing an appeal  
1 14 between October 16 and October 25 with the county board of  
1 15 review of the county where the property is located."  
1 16 PARAGRAPH DIVIDED. Failure to publish the equalization  
1 17 order has no effect upon the validity of the orders.  
1 18 EXPLANATION  
1 19 This bill requires that the notice of an equalization order  
1 20 published by the county auditor contain a statement indicating  
1 21 that an affected property owner or taxpayer may protest the  
1 22 application of the equalization order by filing an appeal with  
1 23 the local board of review between October 16 and October 25,  
1 24 which is the current statutory time period for filing such an  
1 25 appeal.  
1 26 LSB 1848SC 83  
1 27 md/sc/14